

Application No.: 10/810,634**Docket No.: 2336-256****REMARKS**

The Examiner's indication of allowable subject matter of claims 11-18 is noted with appreciation.

Claims 1-11 and 13-21 are pending in the application. Claim 12 has been cancelled without prejudice or disclaimer. Independent claims 1 and 6 have been amended to include a limitation similar to that of allowable claim 12, now cancelled. New claims 19-21 including the indicated allowable subject matter of claims 11, 13 and 14 have been added to provide Applicants with the scope of protection to which they are believed entitled. No new matter has been introduced through the foregoing amendments.

Claims 15-18 stand allowed. Claims 19-21 should also be allowed as indicated in paragraph 9 of the Office Action.

The art rejections of claims 1-10 are believed overcome in view of the above amendments.

In particular, independent claims 1 and 6 now include a limitation similar to that of allowable claim 12, i.e., "said dry-etching is performed after said lapping without a polishing process between said lapping and said dry-etching." Amended claims 1 and 6 are patentable over the applied references, because the references singly or in combination fail to disclose, teach or suggest at least the above highlighted limitation. As disclosed in the specification of the instant application, by not using a polishing step, the processing stress of the rear surface of the dry-etched sapphire wafer can be maintained at a desired level and the scribing step can be performed more efficiently without excessive abrasion of the scribing tool. See pages 14-15 of the specification. In contrast, the applied references, especially *Ishikawa*, require that the broken layer formed on the wafer's rear surface due to the grinding process be completely removed. This will necessarily result in a smooth wafer's rear surface like in the conventional art discussed at the beginning of the specification of the instant application. The *Ishikawa* scribing tool will therefore cut into said

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smooth surface and suffer excessive abrasion like the conventional art. Accordingly, Applicants respectfully submit that the applied references do not teach/suggest and cannot obtain the advantage of the invention of claims 1 and 6.

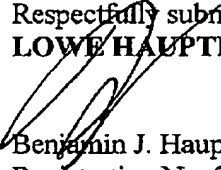
Amended independent claims 1 and 6 are therefore patentable over the art. Claims 2-11 and 13-14 depend from claim 1 or claim 6, and are considered patentable at least for the reason advanced above with respect to the independent claims. Dependent claims 11, 13 and 14 are also patentable on their own merits as indicated by the Examiner.

Accordingly, Applicants respectfully submit that all claims are now in condition for allowance. Early and favorable indication of allowance is courteously solicited.

The Examiner is invited to telephone the undersigned, Applicant's attorney of record, to facilitate advancement of the present application.

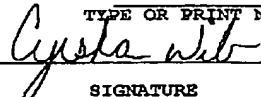
To the extent necessary, a petition for an extension of time under 37 C.F.R. 1.136 is hereby made. Please charge any shortage in fees due in connection with the filing of this paper, including extension of time fees, to Deposit Account 07-1337 and please credit any excess fees to such deposit account.

Respectfully submitted,
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